

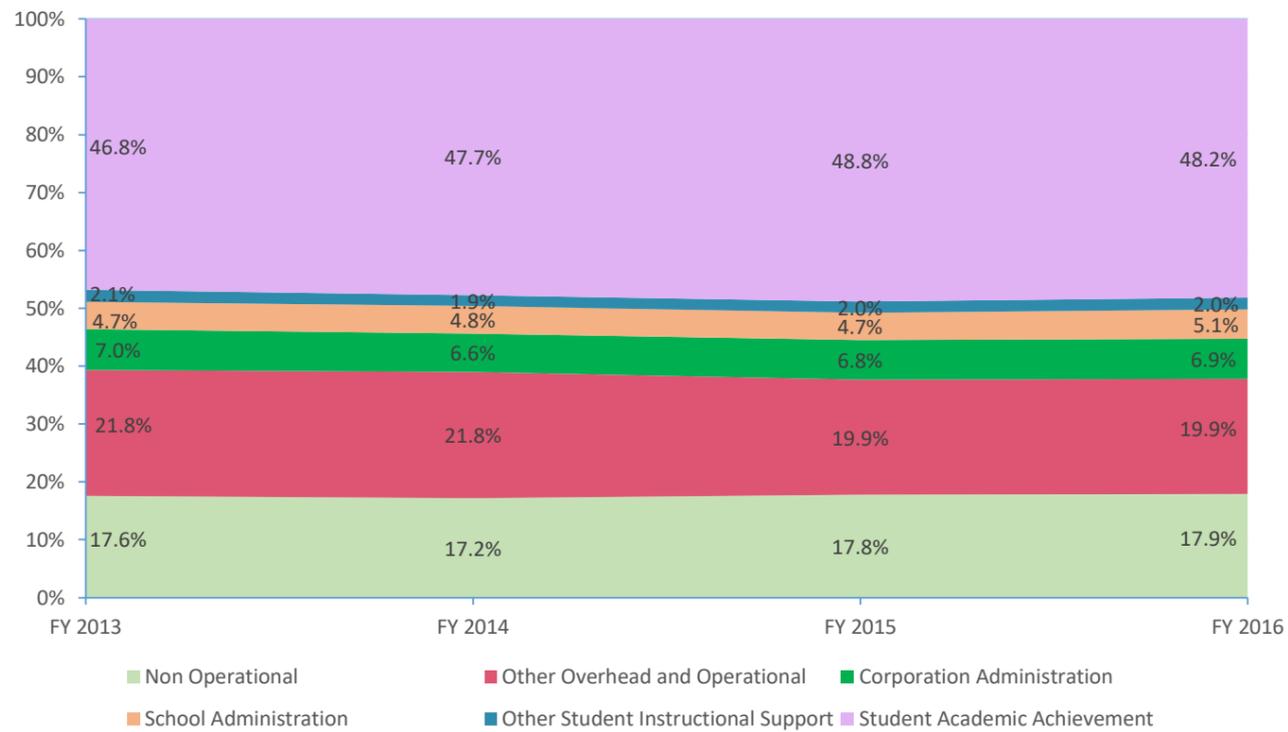
**School Corporation Expenditures by Account
Biannual Financial Report Data
Oregon-Davis School Corp (7495)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$3,719,400	50.3%	\$3,487,812	48.5%	\$3,637,207	46.8%	\$3,623,684	47.7%	\$4,022,292	48.8%	\$3,943,750	48.2%
Student Instructional Support	\$465,275	6.3%	\$460,198	6.4%	\$527,763	6.8%	\$503,862	6.6%	\$548,242	6.7%	\$582,555	7.1%
Total	\$4,184,675	56.6%	\$3,948,010	54.9%	\$4,164,970	53.6%	\$4,127,546	54.4%	\$4,570,534	55.5%	\$4,526,305	55.3%

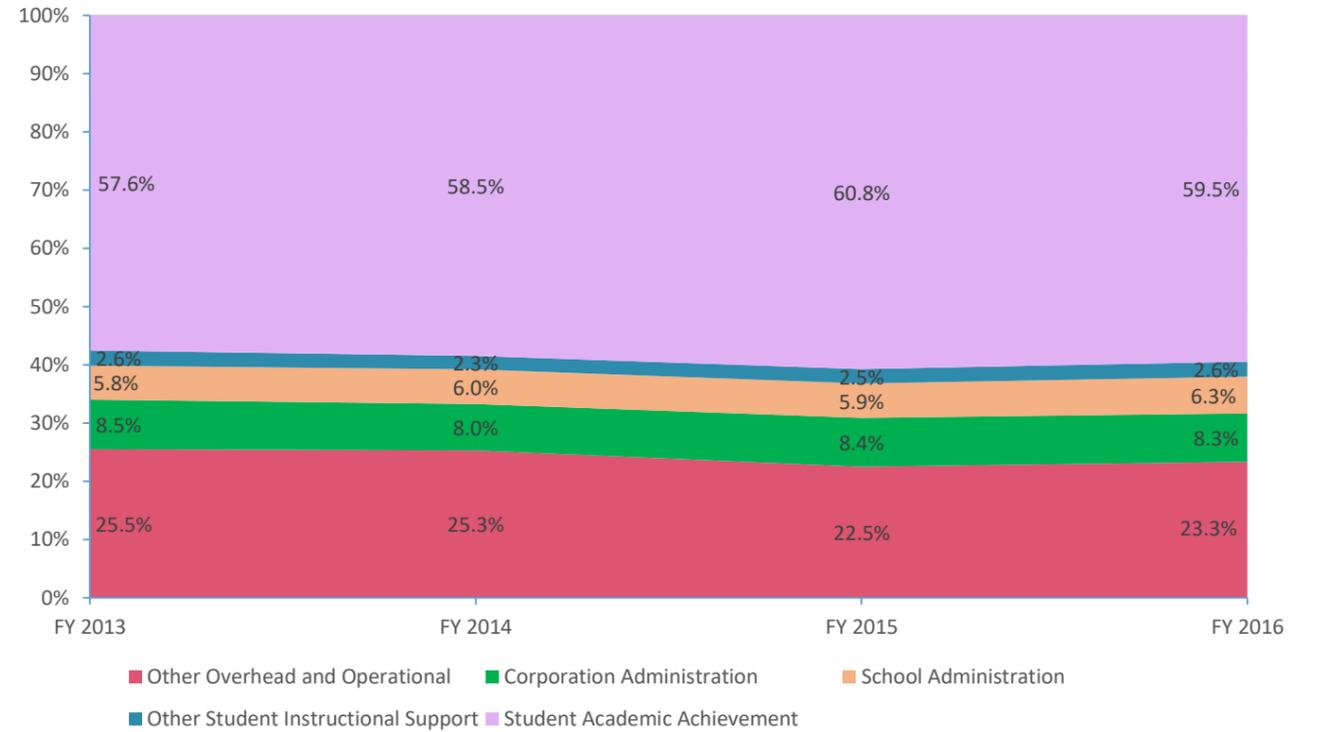
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,671,356	22.6%	\$1,882,139	26.1%	\$2,238,776	28.8%	\$2,158,405	28.4%	\$2,201,714	26.7%	\$2,197,271	26.8%
Non Operational	\$1,534,148	20.8%	\$1,367,471	19.0%	\$1,366,236	17.6%	\$1,304,414	17.2%	\$1,464,970	17.8%	\$1,466,880	17.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,205,505	43.4%	\$3,249,611	45.1%	\$3,605,012	46.4%	\$3,462,819	45.6%	\$3,666,685	44.5%	\$3,664,151	44.7%

Grand Total	\$7,390,179	\$7,197,621	\$7,769,982	\$7,590,365	\$8,237,219	\$8,190,456
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11025	Regular Programs	Non Special Education Preschool	\$0	\$11,535	\$14,696	\$14,619	NA	26.7%	-0.5%
11050	Regular Programs	Full Day Kindergarten	\$4,955	\$174,472	\$58,401	\$61,841	1148.2%	-64.6%	5.9%
11100	Regular Programs	Elementary	\$904,250	\$1,106,437	\$1,055,525	\$1,205,457	33.3%	8.9%	14.2%
11300	Regular Programs	High School	\$828,226	\$1,161,654	\$1,273,285	\$1,211,164	46.2%	4.3%	-4.9%
11350	Regular Programs	High School - Academic Honors Diploma	\$7,400	\$0	\$0	\$0	-100.0%	NA	NA
11420	Regular Programs	Vocational Education - Agriculture B	\$30,951	\$46,448	\$47,463	\$47,987	55.0%	3.3%	1.1%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$51,294	\$59,219	\$58,036	\$58,486	14.0%	-1.2%	0.8%
11470	Regular Programs	Vocational Education - Business Education	\$0	\$0	\$41,776	\$42,403	NA	NA	1.5%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$2,644	\$3,101	\$3,239	\$3,234	22.3%	4.3%	-0.2%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$85,096	\$66,845	NA	NA	-21.4%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$10,732	\$24,852	\$19,155	\$30,097	180.4%	21.1%	57.1%
12420	Special Programs	Emotional Disabilities - All Others	\$0	\$0	\$49,197	\$55,637	NA	NA	13.1%
12510	Special Programs	Culturally Different - Communication Disorders	\$0	\$449	\$281	\$0	NA	-100.0%	-100.0%
12520	Special Programs	Culturally Different - Compensatory	\$68,878	\$136,721	\$175,822	\$165,998	141.0%	21.4%	-5.6%
12610	Special Programs	Learning Disability	\$33,655	\$25,102	\$204,999	\$217,374	545.9%	766.0%	6.0%
12710	Special Programs	Equal Opportunity At Risk	\$51,524	\$71,497	\$33,847	\$34,598	-32.8%	-51.6%	2.2%
12900	Special Programs	Other Special Programs	\$1,434	\$7,911	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$0	\$0	\$6,387	\$0	NA	NA	-100.0%
14300	Summer School Programs	High School	\$2,771	\$0	\$0	\$0	-100.0%	NA	NA
16200	Remediation	Preventive Remediation	\$51,100	\$57,629	\$39,830	\$4,090	-92.0%	-92.9%	-89.7%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$6,997	\$6,865	\$7,108	NA	1.6%	3.5%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$226,278	\$384,515	\$214,892	\$250,506	10.7%	-34.9%	16.6%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$4,939	\$14,472	\$63,143	\$90,333	1728.9%	524.2%	43.1%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$12,306	\$341,563	\$191,030	NA	1452.3%	-44.1%
22220	Instruction	Library/Media Services - School Library	\$48,560	\$67,245	\$39,424	\$29,984	-38.3%	-55.4%	-23.9%
22230	Instruction	Library/Media Services - Audiovisual	\$4,985	\$6,786	\$2,374	\$1,378	-72.4%	-79.7%	-41.9%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$2,216	\$52,757	\$10,053	\$9,293	319.4%	-82.4%	-7.6%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$10,227	\$0	NA	NA	-100.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$46,982	\$0	\$0	\$0	-100.0%	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$50,009	\$49,990	NA	NA	0.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$73,429	\$20,587	\$57,650	\$40,744	-44.5%	97.9%	-29.3%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$5,737	\$0	NA	NA	-100.0%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$4,966	\$16,234	\$44,309	\$40,071	706.9%	146.8%	-9.6%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$14,044	\$12,434	\$2,064	\$1,222	-91.3%	-90.2%	-40.8%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$4,392	\$3,444	\$5,820	\$10,011	128.0%	190.7%	72.0%
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$1,350	\$3,010	\$1,125	\$2,250	66.7%	-25.2%	100.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$144,759	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$2,626,713	\$3,487,812	\$4,022,292	\$3,943,750	50.1%	13.1%	-2.0%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$20,433	\$19,276	\$37,051	\$37,557	83.8%	94.8%	1.4%
21290	Students	Guidance Services - Other Guidance Services	\$300	\$0	\$0	\$0	-100.0%	NA	NA
21320	Students	Health Services - Medical Services	\$0	\$2,289	\$0	\$0	NA	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$21,790	\$21,144	\$47,885	\$45,341	108.1%	114.4%	-5.3%
21410	Students	Psychological Services - Service Area Direction	\$0	\$0	\$13,954	\$0	NA	NA	-100.0%
21430	Students	Psychological Services - Psychological Counseling	\$0	\$0	\$18,486	\$0	NA	NA	-100.0%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$30,671	\$71,918	NA	NA	134.5%
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$0	\$12,607	\$12,607	NA	NA	0.0%
24100	School Administration	Office of The Principal	\$256,771	\$417,489	\$372,516	\$395,013	53.8%	-5.4%	6.0%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$15,073	\$20,119	NA	NA	33.5%
Student Instructional Support Total			\$299,294	\$460,198	\$548,242	\$582,555	94.6%	26.6%	6.3%
Overhead and Operational									

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							2006 to 2016	2009 to 2016	2015 to 2016
23110	General Administration	Board of Education - Service Area Direction	\$11,057	\$13,537	\$11,184	\$12,816	15.9%	-5.3%	14.6%
23150	General Administration	Board of Education - Legal Services	\$11,524	\$12,937	\$19,500	\$21,180	83.8%	63.7%	8.6%
23160	General Administration	Board of Education - Promotion Expenses	\$1,729	\$3,133	\$1,877	\$2,189	26.6%	-30.1%	16.6%
23190	General Administration	Board of Education - Other Governing Body Services	\$3,245	\$6,894	\$12,397	\$12,572	287.4%	82.4%	1.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$178,050	\$292,438	\$242,899	\$205,455	15.4%	-29.7%	-15.4%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$75	\$575	NA	NA	666.7%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$5,955	\$29,862	\$10,316	\$2,274	-61.8%	-92.4%	-78.0%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$0	\$26,197	\$25,884	NA	NA	-1.2%
25150	Central Services	Fiscal Services - Payroll Services	\$1,695	\$1,830	\$21,424	\$19,345	1041.3%	957.1%	-9.7%
25160	Central Services	Fiscal Services - Financial Accounting	\$1,695	\$1,830	\$28,059	\$28,179	1562.5%	1439.8%	0.4%
25170	Central Services	Fiscal Services - Internal Auditing	\$3,097	\$18,275	\$9,838	\$14,238	359.7%	-22.1%	44.7%
25180	Central Services	Fiscal Services - Property Accounting	\$450	\$450	\$540	\$565	25.6%	25.6%	4.6%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,125	\$1,171	\$12	\$2,032	80.6%	73.5%	16831.3%
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$0	\$0	\$17,022	\$16,479	NA	NA	-3.2%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$710	\$1,250	\$1,837	\$825	16.2%	-34.0%	-55.1%
25600	Central Services	Public Information Services	\$0	\$0	\$38,726	\$35,918	NA	NA	-7.3%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$11,124	\$300	\$3,295	NA	-70.4%	998.3%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$5,684	\$111,536	\$131,966	NA	2221.7%	18.3%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$8,637	\$30,228	NA	NA	250.0%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$161	\$562	\$38	\$114	-28.9%	-79.7%	200.0%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$700	\$900	\$900	\$800	14.3%	-11.1%	-11.1%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$453,773	\$590,369	\$542,438	\$569,257	25.4%	-3.6%	4.9%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$2,633	\$3,706	\$7,296	\$6,940	163.6%	87.3%	-4.9%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$9,174	\$9,111	\$781	\$11,558	26.0%	26.9%	1379.8%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$675	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$656	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$180	\$2,627	\$481	\$0	-100.0%	-100.0%	-100.0%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$36,129	\$31,767	NA	NA	-12.1%
26700	Operation and Maintenance of Plant Services	Insurance	\$92,228	\$49,483	\$77,156	\$76,301	-17.3%	54.2%	-1.1%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$0	\$8,090	NA	NA	NA
27010	Student Transportation	Service Area Direction	\$0	\$0	\$10,227	\$8,608	NA	NA	-15.8%
27100	Student Transportation	Vehicle Operation	\$90,689	\$174,211	\$268,027	\$252,682	178.6%	45.0%	-5.7%
27200	Student Transportation	Monitoring Services	\$0	\$5,704	\$1,377	\$6,281	NA	10.1%	356.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$105,427	\$147,201	\$156,631	\$171,144	62.3%	16.3%	9.3%
27400	Student Transportation	Purchase of School Buses	\$106,120	\$149,129	\$168,366	\$96,046	-9.5%	-35.6%	-43.0%
27500	Student Transportation	Insurance on Buses	\$15,160	\$14,868	\$18,953	\$19,826	30.8%	33.3%	4.6%
27600	Student Transportation	Insurance on Pupils	\$0	\$510	\$0	\$0	NA	-100.0%	NA
27700	Student Transportation	Contracted Transportation Services	\$0	\$2,742	\$17,269	\$3,420	NA	24.7%	-80.2%
27910	Student Transportation	Bus Driver Training	\$0	\$0	\$0	\$600	NA	NA	NA
31100	Food Services Operations	Service Area Direction	\$0	\$641	\$121	\$90	NA	-86.0%	-25.3%
31200	Food Services Operations	Food Preparation and Dispensing	\$75,048	\$137,905	\$160,432	\$173,995	131.8%	26.2%	8.5%
31400	Food Services Operations	Food Purchases	\$117,114	\$169,086	\$157,355	\$179,851	53.6%	6.4%	14.3%
31900	Food Services Operations	Other Food Services	\$4,700	\$22,969	\$15,360	\$13,885	195.4%	-39.5%	-9.6%
Overhead and Operational Total			\$1,294,768	\$1,882,139	\$2,201,714	\$2,197,271	69.7%	16.7%	-0.2%
Non Operational									
33200	Category not Specified	Community Recreation	\$1,360	\$1,386	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$84,962	\$93,795	\$81,186	\$67,284	-20.8%	-28.3%	-17.1%
33930	Other Community Services	Latch Key Kid Program	\$10,232	\$0	\$0	\$0	-100.0%	NA	NA
33990	Other Community Services	Other	\$50	\$333	\$0	\$0	-100.0%	-100.0%	NA
43000	Category not Specified	Professional Services	\$2,577	\$19,005	\$20,461	\$16,675	547.1%	-12.3%	-18.5%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$251,693	\$258,155	\$50,109	\$215,899	-14.2%	-16.4%	330.9%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$200	\$385	\$9,539	\$5,820	2809.8%	1411.6%	-39.0%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$0	\$11,085	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$40,655	\$117,259	\$317,075	\$253,618	523.8%	116.3%	-20.0%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
51100	Principal on Debt	Bonds	\$0	\$90,000	\$0	\$0	NA	-100.0%	NA
52100	Interest on Debt	Bonds	\$0	\$18,051	\$0	\$0	NA	-100.0%	NA
52200	Interest on Debt	Temporary Loans	\$8,481	\$8,032	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$1,068,169	\$328,000	\$787,497	\$720,016	-32.6%	119.5%	-8.6%
53150	Lease Rental	Buildings-Interest	\$0	\$422,871	\$198,003	\$176,484	NA	-58.3%	-10.9%
59200	Other Debt Services Obligations	Bank Fee	\$15,520	\$0	\$0	\$0	-100.0%	NA	NA
60700	Category not Specified	Scholarships	\$1,280	\$10,200	\$1,100	\$0	-100.0%	-100.0%	-100.0%
Non Operational Total			\$1,485,178	\$1,367,471	\$1,464,970	\$1,466,880	-1.2%	7.3%	0.1%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$22,521	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$3,403	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$18,402	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,106	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$147,489	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$20,164	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$35,981	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$6,936	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$12,196	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$2,176	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$7,878	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$528	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$884,904	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$135,673	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$308,935	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$39,293	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$5,055	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$902	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$1,066	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$219	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$20,523	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$3,662	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$4,327	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$888	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$1,684,227	\$0	\$0	\$0	NA	NA	NA